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A
S C H E M E

Plainly demonfrating how Several
Hundred Thousand Pounds

May be rais'd Yearly to the
GOVERNMENT,

Without Officers to collect it,

Without Oppression to the Poor,

Without hurting Trade,

A N D

*Without any Person's being oblig'd to
pay it, but when he pleases so to do;
and by which the Duty on Soap and
Candles is propos'd to be taken off.*

Address'd to a Member of Parliament.

By *THOMAS DOWNES*, of *St. Albans*.

Printed for the Author, and sold by *J. Roberts*
in *Warwick-Lane*. 1732. Price 4 d.

EMHEO

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...and every Imperial Ro-
ber will be of this Opinion, as
soon as you shall have read my Pro-

SCHEME, &c.

The Discouragements which I
have already met with, and the
great Charge and Trouble have
been as have not to much



With the Secret of this
SCHEME was lodg'd on-
ly in my Breast, my
Thoughts were daily
employ'd thereon; and
the more closely I consider'd it, the
more fully was I assur'd of its Use-
fulness: At length I disclos'd to some
few of my Friends the Possibility

there was of such a Performance, who all declar'd, that *They thought it impossible*: But no sooner did I communicate the Method whereby I propos'd to do it, than they repli'd, *It would do*. And I doubt not but you, and every impartial Reader, will be of this Opinion, as soon as you shall have read my Proposals to this End.

The Discouragements which I have already met with, and the great Charge and Trouble I have been at, have not so much Weight with me as to prevent my going yet farther. Whatever is calculated for the Advantage of the Publick ought to be no Secret; and therefore I have been induced to appear abroad in this manner, and submit to publick View what I have the Honour to address to you; and the rather, since my Subject has some relation to what

what His Most Gracious Majesty, like a true Father of his People, recommended in his first Speech to the Parliament, viz. *That if any Method could be found out for raising the necessary Supplies, less grievous to his People than another, that should have the Preference in all their Deliberations.*

As His Majesty was accordingly address'd thereupon by that August and Honourable Assembly, of which you are a Member, and was assur'd, that it should be so, I flatter my self this Proposal, which chiefly springs from an ardent Desire of being serviceable to my King and Country, will meet with that favourable Reception and Encouragement which is due to whatever is calculated to promote the Welfare and Advantage of the Community. Whether what I offer has this Tendency, I submit to you, and every considerate Person that may peruse

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peruse these Papers. For my own part, I am satisfied, that I am able to invalidate any Objections that can be brought against this Expedient; and therefore I question not but all, who duely weigh what I shall propose, will agree, that immense Sums may be rais'd for the Government at a small Charge, by this Method, with little or no Grievance to the Subject, and unattended with a numerous Train of Officers, as in other Taxes, who run deep into their Income, and thereby render them so ineffectual.

What I shall propose will appear so plain and easy, that many will wonder it was never thought of before; but every Thing has its Time and Season; and all Men are not Masters of the same Thoughts, nor any Man, at all times. It is not impossible but there may be some, who
have

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have applied their Thoughts to *Ways and Means*, and who envy every useful Scheme that does not come from them; that, to lessen it, may say, *They knew it before*. If any such there be, I would desire them to answer me one plain Question, viz. *If they did know it, and found it would answer the Purposes it is intended for, why were they so wanting to themselves and their Country, as to keep it a Secret?* As it never was made publick, and there has not appear'd even the least Design of any thing like it, it is an undeniable Consequence to me, that it was never thought of before: And therefore I humbly hope, if any Thanks or Reward is due to such a Discovery, that they will be mine, since it will be of the same Use to the Publick as if it had been thought of thirty Years ago.

The

The Usefulness of this Projecti-
 on does not consist so much in dis-
 covering what a Tax may be laid
 on, (since that falls within the Com-
 pass of almost every common Un-
 derstanding,) as it does in fixing it in
 such a manner, that Trade shall not
 be oppress'd; that the Poor shall not
 be aggriev'd; that there shall be no
 additional Charge of Officers to col-
 lect it; and, in a word, that it
 shall be morally impossible to de-
 fraud the Crown of its Due. To
 evidence the Truth of this, it is
 propos'd,

That a Tax be laid upon Broad-
 Cloth, Hats and Wigs, and that
 after the following manner,
 viz.

1. That so much *per* Yard, as
 shall be thought proper, be
 laid on all *Broad-Cloth* that
 shall

shall be sold by Retail for
 more than the Value of 10 s.
per Yard.

This can be no hurt to Trade,
 in regard the Buyer or Wearer of
 the Cloth will here pay the Duty.
 Nor can it affect the Poor, since
 their Abilities will seldom permit
 them to go above that Price; but
 if it should, they will then tax them-
 selves, and will have no Reason to
 complain where the Act is volunta-
 ry. As to the Rich, it will not be
 much felt or regarded by them: For
 Example, Let us suppose, that there
 was only 12 *d.* *per* Yard laid on all
Broad-Cloth retail'd above the Price
 aforesaid: As a Suit of Cloaths sel-
 dom takes up more than five Yards,
 the Tax thereon would be but Five
 Shillings; which is but inconfidera-
 ble to a Gentleman or Tradesman
 of Note: As immense Sums will

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arise from this Article, and what I shall further propose, there is no doubt but the Government, if this Scheme is approv'd of, will either take off some of the most burthen-some Taxes, or so ease the Publick therein, that we shall *here* pay less than we do *there*.

2. It is propos'd, that a certain Duty be laid upon every *Hat* which the Retailer thereof shall sell for more than Ten Shillings; Eighteen Pence on that for Fifteen Shillings, &c.

3. That a Tax be also laid upon all *Wigs* of the Value of Twenty Shillings, and so in proportion as they advance above that Price.

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Neither of these Taxes will affect the Poor, or prejudice Trade, for the Reasons which I have already given in the Article of *Broad-Cloth*. If we consider the Number of People who wear *Hats* and *Wigs* above these Prices, and were to suppose that there was only 12 *d.* in the Pound Duty upon each *Hat* and *Wig*, here would arise yearly a Sum almost incredible, which would be paid by the Buyer or Wearer, who is at liberty to do it, or let it alone: And as to those who go to these Prices, and who can afford it, let not them complain; for as they are enabled, they certainly ought to pay more than those that are not.

From a Tax so laid on such Goods as these, which are continually consuming, and will always be so, there would be a perpetual Flow of Money into the Exchequer. I shall not trouble you, Sir, with any Calcula-

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tion of the Sums that would hereby be raised, which are so great, that if any Man will seriously consider of them, he will find them altogether astonishing. I think I may, with Modesty, venture to affirm, that they would amount to three or four times more than arises to the Government from the heavy Duty on *Soap* and *Candles*; which is at present such a Burthen to the Poor, and is felt by every Housekeeper throughout the Kingdom, but very little by some rich Lodgers, who, from my Proposal, will bear a part equally with them. This is a Consideration well worthy Notice, since those who are strong ought not to leave the Burthen to those weaker than themselves.

Should my Calculations fail, as I think it altogether impossible they should, and not produce a Sufficiency of Money to ease us in more momentous

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mentous Articles, I have further to propose,

4. That a Tax be laid on those Superfluities in Life where Pride is concern'd, such as *Diamonds*, *Jewels*, *Watches*, (either Gold or Silver,) *Snuff-boxes*, *Swords*, &c.

Hence would arise no inconsiderable Sum, which added to what might flow from the Articles foregoing, would certainly produce so much as would not only ease us in heavier Taxes, particularly that on Land, but also furnish something towards the Reduction of the National Debt. Hence the Rich, the Proud, and the Extravagant will bear that part in Taxes which they ought; and hereby the Poor will be eased, and pay nothing, but when they make it their Choice so to do.

If

If it should be objected, That a Tax on Superfluities would cramp the Tradesman and Artificer ; I think I may venture to affirm the contrary ; for Pride is of such a Nature, that it will be gratified, tho' at great Expence. Should the Duty on the foregoing Things take place, I cannot be persuaded, that they would be less wore than they are ; since, if I know any thing of our modern Gentry, &c. they would be more afraid to be seen without them, than they would be concern'd about the Tax. Nay, I am almost of Opinion, that a Tax on Things like these would promote the Consumption of them in this Expensive Age.

Now, as to the Method of collecting the Duty on these several Things, and to bring all into the Crown as clear of Charges as possible, it is propos'd,

I. That

I. That proper Stamps or Tokens (which it shall be Felony to counterfeit) be made, and lodg'd with such Persons in *London*, and all the Market-Towns in *England*, as the Commissioners of the Stamp-Office shall think fit to employ ; they giving sufficient Security to be accountable for such Stamps as they shall so receive : And for their Trouble and Pains, in keeping a Book, issuing out the Stamps, and receiving the Money for them, they shall be allow'd 3 *d. per l.* and, from time to time, they shall pay the Money quarterly, or oftener if thought proper, which they shall so receive for the said Stamps, to such Officers as shall be appointed to receive the same.

II. Those who retail *Hats* or *Wigs*, shall be oblig'd to apply to the Persons so appointed to deliver out the Stamps,

Stamps, or Tokens, for such as they may want, either for every Hat, or Wig, as they sell it; or else they may take out a Quantity at once to fix on their Goods as they have Occasion; which shall be fixed on the inside of the Hat, or Wig, with the Day of the Month, and Date of the Year, and Seller's Name and Place of abode, so that the Buyer may not make use of the same Stamp twice. And if the same be not done, let such a Penalty, as may be thought proper, be laid on the Buyer and Seller, if a third Person should inform, or upon either of them, if the other informs, with a sufficient Reward to the Informer: By which means the Buyer and Seller will be a Check on one another; and there will be encouragement for Information from any other that shall be privy to the Fraud; so that no Man will dare to do it, any more than to counterfeit the Stamp.

III. That

III. That Stamps or Tokens be also made in like manner for the Woollen-draper, or Retailer of Broad-Cloth, which he shall issue out to the Buyer, according to the Number of Yards that he sells, taking care to note thereon the Year, the Day of the Month, the Number of Yards, and Price of the Cloth sold, in order to prevent the Deceit of making use of the same Stamp twice or oftener. And for the greater Certainty in detecting any Fraud, let the Venders of these Goods be oblig'd to keep a Book, and therein enter the Goods sold, the time when, and the Person's Name to whom they were sold, to which Recourse may be had in case of any Information. And after some such manner as this let the Tax on Superfluities be collected, if it shall be thought proper to take them in.

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By the Execution of this SCHEME, the Government may never be at a loss to raise the necessary Supplies, and that without the Charge of Officers: Nor will poor Housekeepers be any more acquainted with the Insolence of Collectors. The Advantages arising herefrom would be so many, both to the Sovereign and Subject, that I should take up too much of your Time to enumerate them: Let it suffice for me to say, that Commerce will not be oppressed or interrupted, in regard neither the Makers nor Sellers, but the Wearers only pay all the Duty: And hereby Traders will not be obliged to do it on the making their Goods, as is the Practice with the *Soap-makers, Tallow-chandlers, &c.* and that sometimes long before they sell them, and which they must do once in a Month or Six Weeks, to their very great Detriment, since the Money

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ney so paid for the Duty on their Goods is but too often wanted in their Trade, which many can ill spare out of it. How hard then must this be upon such as give large Credit, and where a Person fails deeply in their Debt, for those very Goods which they have long before paid the Duty? By this means those who trade this way suffer more in their Losses than many other Traders; and therefore so melancholy a Consideration seems to call for Redress.

Let us further suppose, that a considerable *Soap-maker* pays monthly a Duty of Four or Five hundred Pounds; and this Supposition is not unreasonable, because I need not go far to produce some who pay more: Surely then, if the Duty on Soap was taken off, we may rationally conclude, that the *Soap-maker* would be much better enabled to carry on

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his

his Business, and bear his Losses, and that the Woollen Manufactory would be hereby encouraged, since vast Quantities of Soap are us'd therein. Hereby every one, from the highest to the lowest, would soon be sensible of an Ease in this one Article, particularly the poor House-keepers, who feel its Weight. The same I might urge on account of *Tallow-chandlers*, and other Traders, who sometimes also by bad Debts lose the very Goods they had paid the Duty for many Months before,

Should this Project be enter'd on, and be found to produce more Money than what flows to the Government from *Soap*, *Candles*, or the *Window-Tax*; and it be therefore thought adviseable to remove them, the Subject can find no Grievance if a Duty is laid according to these Proposals, in that he pays more under them

them than he can do here. For instance,

If a Person buys Cloth for a Suit of Cloaths, or a Hat, Wig, &c. taxed as before mention'd, he may perhaps think the Duty too much to pay at once; but he should consider, that these things will last him a long time, and therefore that the Payment of the Duty doth not come often about: Let him also consider, that in the other case he is insensibly paying a Duty all the Year round, in the Soap that washes all his Linnen, &c. and in every Candle he burns, if he is a Housekeeper: But if he is a Boarder, and never paid any thing, let not him repine, since 'tis high time he should now begin. In a word, if any Housekeeper will give himself the trouble to calculate what he yearly pays on the Duty of Soap and Candles, and what he may do

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do on my Proposition, I am assur'd he will find the Balance much to his Advantage on this side.

Nothing is more evident (as Taxes now stand) than that a Tax laid upon any Commodity obliges the Dealer in that Commodity to raise the Price of his Goods; but this advanced Price does not always bear a proportion to the Duty; for as there are Traders who do not pay so strict a Regard to Honour and Honesty as they ought, when the Legislative Power fixes one Tax on their Goods, they are pleased to add something on their own Account; so that the Purchaser often pays more than the Tax: By what I propose, we can only pay the Duty laid, and no more, and that only when we buy any thing, and like the Price; which is what may also merit Consideration.

And

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And now, Sir, as you have ever had a disinterested Zeal for our present happy Establishment, and for the Service of your Country, I make no doubt but you, and every Member of your Honourable House, will so cultivate and improve the Hints here offer'd, that His Majesty's Reign may be distinguish'd by a *Diminution of Taxes*, or, at least, by fixing them in such a manner, and on such things as can best bear them. As this is the earnest Desire of the best of Kings, whose care of his People is so remarkable, so we may presume that nothing will be omitted which has a tendency to so great, and so good an end.

This SCHEME has lain by me for several Years; and I have been often importun'd by some Friends to publish it. But as there is a Time for all Things, I did not think any more
proper

proper for its publication than the
 present, now we enjoy the Blessings
 of Peace, which all must allow the
 fittest Juncture to make the Subject of
 any Taxes that may be burthen some.
 If any Objections should arise with
 respect to the Execution of this
 Scheme, I humbly pray that I may
 have liberty to reply, which I doubt
 not but to be able to do, both to
 your Satisfaction, and that of every
 one who has the Welfare of his
 Country at Heart.

I am, Sir,
 Your most Obedient, and

most devoted humble Servant,
 Tho. Downes.